CLAIMS

- 1. A transfer sheet which comprises a support and a transfer layer releasable from the support, wherein
- the transfer layer comprises (i) an adhesive layer formed on one surface of the support and (ii) a masking layer formed on the adhesive layer and containing a masking agent and a binder resin which may have a crosslinking group; and

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- the elongation at break of the transfer layer is not less than 30%.
 - 2. A transfer sheet according to claim 1, wherein the masking layer comprises a white pigment and a urethane-series resin which may have an isocyanate group.
- 3. A transfer sheet according to claim 2, wherein the white pigment comprises a titanium oxide having an average particle size of not larger than 3 μm .
 - 4. A transfer sheet according to claim 1, wherein the proportion (weight ratio) of the masking agent relative to the binder resin is 30/70 to 90/10, and the transfer sheet has a whiteness degree (L value) of not less than 88 when measured from the masking layer side.
- 5. A transfer sheet according to claim 1, wherein the adhesive layer comprises at least one hot-melt adhesive resin selected from the group consisting of a urethane-series resin, a polyamide-series resin, and an olefinic resin.

6. A transfer sheet according to claim 1, wherein the adhesive layer comprises at least one hot-melt adhesive resin selected from the group consisting of a urethane-series resin having a softening point of 70 to 180° C and an olefinic resin having a melting point of 70 to 120° C.

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- 7. A transfer sheet according to claim 1, wherein each layer of the adhesive layer and the masking layer contains at least a urethane-series resin.
- 8. A transfer sheet according to claim 1, wherein the adhesive layer comprises a urethane-series resin having a softening point of 70 to 120°C and a urethane-series resin having a melting point over 120°C and not higher than 180°C,
- the masking layer comprises a titanium oxide having an average particle size of 0.05 to not larger than 2 μm and a urethane-series resin,

the proportion (weight ratio) of the titanium oxide relative to the urethane-series resin in the masking layer is 35/65 to 80/20, and

the elongation at break of the transfer layer is 30 to 200%.

- 9. A transfer sheet according to claim 1, wherein the transfer layer further comprises an image-receiving layer formed on the masking layer.
- 10. A transfer sheet according to claim 9, wherein the image-receiving layer comprises at least one soft resin

selected from the group consisting of a vinyl chloride-series resin, a polyester-series resin, and a urethane-series resin.

- 11. A transfer sheet according to claim 9, wherein
 the image-receiving layer at least comprises a
 urethane-series resin particle.
 - 12. A transfer sheet according to claim 11, wherein the urethane-series resin particle comprises at least one member selected from the group consisting of a urethane resin particle and a polyurethane-urea resin particle.
 - 13. A transfer sheet according to claim 11, wherein the image-receiving layer further contains a hot-melt adhesive particle.
- 14. A transfer sheet according to claim 13, wherein the hot-melt adhesive particle comprises a polyamide-series resin particle.

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- 15. A transfer sheet according to claim 13, wherein the image-receiving layer is formed at a predetermined heating temperature, the urethane-series resin particle has a softening point over the heating temperature, and the hot-melt adhesive particle has a softening point of not higher than the heating temperature.
- 16. A transfer sheet according to claim 9, wherein the image-receiving layer at least comprises a porous resin particle.
 - 17. A transfer sheet according to claim 13, wherein the image-receiving layer further comprises a

binder resin and a dye fixing agent;

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the proportions of the urethane-series resin

particle, the hot-melt adhesive particle, and the dye fixing

agent are 10 to 10000 parts by weight, 10 to 10000 parts

by weight, and 1 to 200 parts by weight, respectively,

relative to 100 parts by weight of the binder resin; and

the transfer layer is capable of forming an image

with an ink jet recording system.

- 18. A transfer sheet according to claim 17, wherein the dye fixing agent comprises an aliphatic dye fixing agent.
 - 19. A transfer sheet according to claim 9, wherein each of the adhesive layer, the masking layer, and the image-receiving layer comprises at least the same series resin.
- 20. A transfer sheet according to claim 9, wherein the transfer layer comprises an anchor layer between the masking layer and the image-receiving layer.
 - 21. A transfer sheet according to claim 20, wherein the anchor layer comprises a cationic resin.
- 22. A transfer sheet according to claim 20, wherein the adhesive layer comprises a urethane-series resin;

the masking layer comprises a titanium oxide and a urethane-series resin which may have an isocyanate group;

the image-receiving layer comprises a porous resin particle, a urethane-series resin, and an aliphatic dye fixing agent; and

the anchor layer comprises a cationic urethane-series resin.

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- 23. A transfer sheet according to claim 1, wherein the transfer layer is capable of recording an image thereon, the image being transferred from a recording sheet.
- 24. A transfer sheet according to claim 23, wherein the surface of the transfer layer has releasability to the record sheet.
- 25. A transfer sheet according to claim 23, wherein the record sheet has a sublimative or thermofusibly-transferred image recorded thereon in advance.
 - 26. A transfer sheet according to claim 1, which is usable for forming an image on a colored object by transferring.
 - 27. A process for producing a transfer sheet recited in claim 1, which comprises

forming an adhesive layer separable from a support on one surface of the support, and

forming a masking layer on the adhesive layer.

28. A method for forming an image on an object with the use of a transfer sheet recited in claim 1 comprising a support and a transfer layer, which comprises a step for releasing the support from the transfer sheet, and a step for transferring the transfer layer to the object with bringing an adhesive layer of the transfer layer into contact with the object to form an image onto the object, wherein

the image is recorded on the transfer layer.